

**Component Unit Year-End Reporting Memorandum – FY 2008**  
**Attachment CU2 – Instructions**  
**GASBS No. 14 Checklist Modified to Reflect GASBS No. 39**

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**Purpose**

This attachment is a checklist used to evaluate, based on **GASBS No. 14** and **GASBS No. 39** criteria, each organization, foundation, or commission within an entity for possible inclusion as a component unit in the CAFR.

*The entity needs to complete this attachment for itself specifically* as the entity relates to the Commonwealth of Virginia. The Commonwealth of Virginia is the primary government (PMG). This attachment will help DOA evaluate how to report the entity in the Commonwealth's Annual Financial Report.

**Note:** This attachment is similar to prior year's Attachment CU2.

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**Applicable entities**

Any component unit that has been evaluated in prior years; however, a change **has** occurred that might affect its classification.

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**Due date**

**July 31, 2008**

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**Certification**

The **Certification** section requires the preparer and reviewer to type their name on this form. It is located at the end of the Checklist. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual. By typing a name, the individual is certifying that this attachment has been reviewed, the information is both complete and accurate, and the preparer and reviewer were not the same.

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**Submission  
requirements**

Contact DOA if the entity has any problems with the files.

**After downloading the file, rename the spreadsheet file using the entity's acronym or name followed by AttCU2.** For example, the Virginia Resources Authority should rename its Attachment CU2.doc file as VRAAttCU2.doc. The Jamestown-Yorktown Education Trust may rename its Attachment CU2.doc file as JamestownYorktownEducationTrustAttCU2.doc.

**Submit the Word document electronically to**  
**[finrept-cu@doa.virginia.gov](mailto:finrept-cu@doa.virginia.gov).**

**Copy APA via e-mail to [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov).**

**Do not submit paper copies of the Word attachment.**

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